

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**Fayette County School Corp (2395)**

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>						
	11050 Full Day Kindergarten	\$0	\$35,653	\$65,421	n/a	83%
	11100 Elementary	\$4,735,170	\$6,217,267	\$6,852,066	45%	10%
	11200 Middle/Junior High	\$1,916,379	\$2,170,504	\$2,061,557	8%	-5%
	11300 High School	\$3,083,553	\$2,558,197	\$2,587,510	-16%	1%
	11350 Honors Diploma Award	\$0	\$0	\$0	n/a	n/a
	11355 Academic Honors - High Ability Student Program	\$0	\$0	\$970	n/a	n/a
	11420 Agriculture B	\$51,121	\$42,581	\$77,284	51%	81%
	11430 Distributive Education	\$64,960	\$0	\$0	-100%	n/a
	11450 Consumer and Homemaking	\$39,828	\$94,121	\$67,561	70%	-28%
	11480 Industrial Education A	\$25,000	\$108,396	\$76,455	206%	-29%
	11510 Cooperative Education	\$14,385	\$0	\$0	-100%	n/a
	11590 Other Vocational Education Programs	\$0	\$0	\$2,923	n/a	n/a
	11900 Other Regular Programs	\$235,712	\$0	\$0	-100%	n/a
	11910 Competency Testing	\$44,364	\$0	\$0	-100%	n/a
	11920 Project 4R	\$20,000	\$0	\$0	-100%	n/a
	12100 Gifted and Talented	\$62,172	\$138,287	\$23,286	-63%	-83%
	12210 Mild Mental Handicap	\$0	\$413,954	\$326,735	n/a	-21%
	12220 Moderate Mental Handicap	\$0	\$146,967	\$181,790	n/a	24%
	12230 Mental Handicap	\$0	\$282,703	\$190,334	n/a	-33%
	12320 Multiple Handicap	\$0	\$67,627	\$0	n/a	-100%
	12330 Visual Impairment	\$0	\$30,800	\$17,747	n/a	-42%
	12340 Hearing Impairment	\$0	\$64,789	\$50,386	n/a	-22%
	12350 Homebound	\$1,706	\$3,646	\$22,407	> 500%	> 500%
	12410 Emotional Handicap - Full Time	\$0	\$231,746	\$221,407	n/a	-4%
	12420 Emotional Handicap - All Others	\$0	\$55,424	\$56,638	n/a	2%
	12510 Communication Disorder	\$0	\$56,674	\$57,571	n/a	2%
	12520 Compensatory	\$410,338	\$7,982	\$32,390	-92%	306%
	12610 Learning Disability - Full Time	\$0	\$231	\$88,728	n/a	> 500%
	12620 Learning Disability - All Others	\$0	\$583,758	\$531,880	n/a	-9%
	12710 Equal Opportunity At Risk	\$253,893	\$272,567	\$254,728	0%	-7%
	12810 Special Education Preschool	\$0	\$166,192	\$197,078	n/a	19%
	12900 Other Special Programs	\$1,028,321	\$502,371	\$424,579	-59%	-15%
	13100 Adult Basic Education	\$45,969	\$191,417	\$180,156	292%	-6%
	13200 Advanced Adult Education	\$162,586	\$0	\$0	-100%	n/a
	13600 Special Interest Programs	\$0	\$13,903	\$23,896	n/a	72%
	13900 Other Adult/Continuing Ed Programs	\$0	\$68,157	\$62,020	n/a	-9%
	14100 Elementary	-\$19,734	\$0	\$0	n/a	n/a
	14300 High School	\$53,937	\$42,584	\$35,662	-34%	-16%
	16100 Remediation Testing	\$225,871	\$249,761	\$160,527	-29%	-36%

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	16200 Preventive Remediation	\$0	\$31,469	\$34,750	n/a	10%
	21520 Speech Pathology Services	\$0	\$243,597	\$271,930	n/a	12%
	22220 School Library	\$292,324	\$395,105	\$311,576	7%	-21%
	22230 Audiovisual	\$33,658	\$6,806	\$7,957	-76%	17%
	22240 Education Television	\$89,593	\$22,729	\$7,355	-92%	-68%
	22250 Computer Assisted Instruction Services	\$0	\$0	\$135,851	n/a	n/a
	24100 Office of the Principal Services	\$1,287,403	\$1,477,415	\$1,447,885	12%	-2%
	25820 Textbooks and Repairs	\$233,750	\$280,479	\$172,858	-26%	-38%
	25840 Other Textbook Rental Services	\$48,198	\$36,348	\$33,595	-30%	-8%
	25860 Textbooks and Workbooks	\$28,896	\$39,696	\$54,776	90%	38%
	25870 Materials and Supplies	\$0	\$9,218	\$21,264	n/a	131%
	26497 Teachers Retirement Fund	\$465,928	\$814,392	\$864,569	86%	6%
	41100 Transfer Tuition	\$46,911	\$16,153	\$26,847	-43%	66%
	41300 Area Vocational Schools	\$915,469	\$735,384	\$866,131	-5%	18%
	41400 Joint Services and Supply	\$1,904,289	\$46,898	\$128,201	-93%	173%
	41900 Other	\$0	\$874,068	\$79,686	n/a	-91%
<b>Student Academic Achievement Total</b>		<b>\$17,801,950</b>	<b>\$19,848,019</b>	<b>\$19,396,922</b>	<b>9%</b>	<b>-2%</b>
<b>Student Instructional Support</b>						
	21110 Service Area Direction	\$0	\$6,209	\$0	n/a	-100%
	21220 Counseling Services	\$350,290	\$349,566	\$360,885	3%	3%
	21290 Other Guidance Services	\$0	\$1,162	\$191	n/a	-84%
	21340 Nurse Services	\$102,250	\$140,479	\$131,766	29%	-6%
	21390 Other Health Services	\$7,880	\$88,247	\$73,683	> 500%	-17%
	21420 Psychological Testing	\$0	\$3,615	\$343	n/a	-91%
	21430 Psychological Counseling	\$0	\$59,499	\$62,114	n/a	4%
	21610 Service Area Direction	\$0	\$484,945	\$500,570	n/a	3%
	21690 Other Special Education Administration	\$0	\$30,125	\$34,342	n/a	14%
	22110 Service Area Direction	\$0	\$196,731	\$136,692	n/a	-31%
	22120 Instruction & Curriculum Development	\$23,221	\$81,463	\$147,446	> 500%	81%
	22130 Instructional Staff Training Services	\$8,307	\$31,739	\$67,515	> 500%	113%
	22190 Instructional Staff Training Services - Other	\$0	\$0	\$0	n/a	n/a
	23110 Service Area Direction	\$70,962	\$57,116	\$45,609	-36%	-20%
	23210 Office of the Superintendent	\$326,805	\$367,429	\$348,063	7%	-5%
	23220 Community Relations	\$0	\$0	\$28,723	n/a	n/a
	23290 Other Executive Administrative Services	\$52,715	\$0	\$0	-100%	n/a
	26410 Service Area Direction	\$96,844	\$67,106	\$86,598	-11%	29%
	26420 Employment and Placement	\$0	\$29,742	\$15,123	n/a	-49%
	26450 Health Services	\$2,745	\$1,400	\$850	-69%	-39%
	26710 Technology Support and Maintenance	\$0	\$608,551	\$473,413	n/a	-22%

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<b>Student Instructional Support Total</b>		<b>\$1,042,017</b>	<b>\$2,605,124</b>	<b>\$2,513,926</b>	<b>141%</b>	<b>-4%</b>
<b>Overhead and Operational</b>						
	23150 Legal Services	\$9,386	\$10,582	\$11,308	20%	7%
	23160 Promotion Expenses	\$4,700	\$4,096	\$2,551	-46%	-38%
	23230 Staff Relations and Negotiations	\$21,670	\$8,540	\$22,363	3%	162%
	25110 Office of the Business Manager	\$37,820	\$138,989	\$128,838	241%	-7%
	25230 Receiving and Disbursing Funds	\$26,366	\$0	\$0	-100%	n/a
	25240 Payroll Services	\$23,884	\$30,131	\$29,839	25%	-1%
	25260 Internal Auditing	\$0	\$19,436	\$0	n/a	-100%
	25292 Petty Cash	\$0	\$0	\$0	n/a	n/a
	25295 Bank Service Charge	\$3,094	\$0	\$648	-79%	n/a
	25299 Other	\$448	\$0	\$0	-100%	n/a
	25360 Rent of Buildings & Equipment	\$0	\$61,045	\$57,341	n/a	-6%
	25420 Maintenance of Buildings	\$1,932,724	\$2,501,445	\$2,411,619	25%	-4%
	25430 Maintenance of Grounds	\$13,631	\$0	\$0	-100%	n/a
	25440 Maintenance of Equipment	\$520,288	\$668,094	\$557,346	7%	-17%
	25450 Vehicle Maintenance (other than buses)	\$2,284	\$6,364	\$59,372	> 500%	> 500%
	25470 Insurance (other than buses)	\$113,317	\$206,774	\$250,808	121%	21%
	25490 Other Operating/Maintenance of Plant	\$0	\$0	\$51,202	n/a	n/a
	25510 Service Area Direction	\$53,605	\$109,937	\$97,339	82%	-11%
	25520 Vehicle Operation	\$791,848	\$935,529	\$917,462	16%	-2%
	25530 Monitoring Services	\$0	\$30,945	\$33,700	n/a	9%
	25540 Vehicle Servicing and Maintenance	\$312,974	\$532,934	\$434,604	39%	-18%
	25550 Purchase of School Buses	\$109,371	\$741,666	\$0	-100%	-100%
	25560 Insurance on Buses	\$26,144	\$73,075	\$21,750	-17%	-70%
	25580 Contracted Transportation Services	\$44,035	\$0	\$0	-100%	n/a
	25590 Other Pupil Transportation Services	\$10,212	\$39,499	\$15,867	55%	-60%
	25591 Bus Driver Training	\$14	\$572	\$1,686	> 500%	195%
	25610 Service Area Direction	\$0	\$6,934	\$9,363	n/a	35%
	25620 Food Preparation and Dispensing	\$571,954	\$740,233	\$703,581	23%	-5%
	25640 Food Purchases	\$540,397	\$630,629	\$677,737	25%	7%
	26200 Planning, Research, Develop., & Evaluation	\$0	\$8,985	\$19,791	n/a	120%
	26495 Official Bonds	\$1,650	\$1,421	\$1,417	-14%	0%
	26499 Other	\$0	\$551,241	\$494,292	n/a	-10%
	26600 Data Processing	\$26,781	\$0	\$0	-100%	n/a
	31000 Direction of Community Services	\$7,563	\$0	\$17,111	126%	n/a
	32000 Community Recreation	\$420	\$10,000	\$10,000	> 500%	0%
	34000 Athletic Coaches	\$27,259	\$184,947	\$174,490	> 500%	-6%
	39100 High School Band Uniforms	\$21,571	\$16,145	\$0	-100%	-100%

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	39400 Latch Key Kids Program	\$721,833	\$0	\$0	-100%	n/a
	39500 Child Care Services	\$0	\$197,521	\$202,139	n/a	2%
	39600 Step Ahead	\$434	\$585	\$0	-100%	-100%
	39900 Other Community Services	\$2,152	\$34,285	\$5,345	148%	-84%
	49200 Scholarships	\$0	\$91,779	\$92,243	n/a	1%
	52200 Temporary Loans, INTEREST ON DEBT	\$0	\$49,449	\$1,603	n/a	-97%
<b>Overhead and Operational Total</b>		<b>\$5,979,827</b>	<b>\$8,643,808</b>	<b>\$7,514,756</b>	<b>26%</b>	<b>-13%</b>
<b>Nonoperational</b>						
	25330 Professional Services	\$56,795	\$72,648	\$14,424	-75%	-80%
	25340 Educational Specifications Development	\$1,381,920	\$0	\$0	-100%	n/a
	25350 Building Acquisition/Construction/Improvement	\$95,813	\$1,174,258	\$0	-100%	-100%
	25351 Building Acquisition/Construction/Improvement	\$0	\$53,884	\$686,684	n/a	> 500%
	25352 Energy Savings Contracts	\$116,000	\$0	\$0	-100%	n/a
	25370 Purchase of Moveable Equipment	\$0	\$83,090	\$0	n/a	-100%
	25380 Purchase of Mobile or Fixed Equipment	\$453,273	\$48,830	\$61,341	-86%	26%
	25390 Other Facilities Acquisition & Construction	\$15,551	\$76,170	-\$698	-104%	-101%
	51100 Bonds, PRINCIPAL OF DEBT	\$175,000	\$928,030	\$925,936	429%	0%
	52100 Bonds, INTEREST ON DEBT	\$103,897	\$942,691	\$851,316	> 500%	-10%
	59100 Bond Registrars Fee	\$0	\$1,990	\$790	n/a	-60%
<b>Nonoperational Total</b>		<b>\$2,398,248</b>	<b>\$3,381,591</b>	<b>\$2,539,793</b>	<b>6%</b>	<b>-25%</b>
<b>prorated</b>						
	26491 PERF	\$285,618	\$380,318	\$397,202	39%	4%
	26492 Social Security	\$1,270,552	\$1,617,647	\$1,602,614	26%	-1%
	26493 Workmen's Compensation	\$53,456	\$205,599	\$186,807	249%	-9%
	26494 Group Insurance	\$559,729	\$1,825,165	\$1,879,579	236%	3%
	26496 Unemployment Compensation	\$2,174	\$12,393	\$8,878	308%	-28%
	26498 Severance/Early Retirement Pay	\$0	\$790,959	\$771,818	n/a	-2%
<b>prorated Total</b>		<b>\$2,171,529</b>	<b>\$4,832,080</b>	<b>\$4,846,898</b>	<b>123%</b>	<b>0%</b>

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$19,477,863	\$23,542,719	\$23,125,741	19%	-2%	66.3%	59.9%	62.8%
Student Instructional Support	\$1,140,184	\$2,929,943	\$2,863,444	151%	-2%	3.9%	7.5%	7.8%
Overhead and Operational	\$6,377,276	\$9,456,370	\$8,283,317	30%	-12%	21.7%	24.1%	22.5%
Nonoperational	\$2,398,248	\$3,381,591	\$2,539,793	6%	-25%	8.2%	8.6%	6.9%

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	<b>Grand Total</b>	\$29,393,572	\$39,310,623	\$36,812,295	25%	-6%

	FY1997	FY2006	FY2007
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	70.1%	67.3%	70.6%